

## County Auditor

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### Department Overview

The Gallatin County Auditor's Office independently serves the citizens of Gallatin County by promoting accountability, fiscal integrity and openness in county government. The Office ensures the proper use of public resources by following laws, regulations and by working with local government and its citizens.

The County Auditor is an elected position, elected to a four-year term. In general, the Auditor's responsibilities include, but are not limited to the following:

- To audit all claims against the county for compliance with county policies, state law and generally accepted accounting principles. Based on this review the Auditor makes a recommendation to the Board of County Commissioners to approve or deny payment of each claim presented.
- The County Auditor examines books and accounts of county and township officers on a quarterly basis; and,
- Performs other duties assigned by the County Commissioners.

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### Department Goals

- To promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
  - To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
  - Effect change when needed and support existing good practices with technical assistance, advocacy, special studies and audits.
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### Recent Accomplishments

- Continued to increase the scope of scheduled audits.
- Conducted special audits of the Detention Center, Clerk of District Court and Solid Waste Management District.
- Continued to work closely with the Clerk & Recorder's Accounting Office to minimize duplication of work.
- Continued to right size department based on duties and responsibilities.
- Worked with Court Services – a new County Department to establish and implement appropriate internal controls.
- Continued to assist with special projects on Gallatin County Solid Waste Management District.
- Continue to clean up Vendor Accounts
- Worked with the Treasurer's Office to account for all monies at the Fair gates.
- Assisted in training County staff on Accounting and Auditing policies and procedures.
- Detected and reported fraud.
- Conducted one-on-one training with individuals.
- Established F.A.AC.T meetings consisting of the Finance, Auditor, Accounting and Treasurer's Office to facilitate professional communication within county offices.

# GENERAL GOVERNMENT

## County Auditor

### Department Budget

Object of Expenditure	Actual FY 2005	Final FY 2006	Actual FY 2006	Request FY 2007	Preliminary FY 2007	Final FY 2007
Personnel	\$ 140,851	\$ 134,752	\$ 122,106	\$ 132,956	\$ 126,976	\$ 131,388
Operations	16,571	19,463	19,520	25,530	19,976	19,976
Debt Service	-	-	-	-	-	-
Capital Outlay	2,478	18,000	1,436	29,000	29,000	29,000
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 159,900</b>	<b>\$ 172,215</b>	<b>\$ 143,062</b>	<b>\$ 187,486</b>	<b>\$ 175,952</b>	<b>\$ 180,364</b>

#### Budget by Fund Group

General Fund	\$ 159,900	\$ 154,215	\$ 141,626	\$ 169,486	\$ 157,952	\$ 162,364
Special Revenue Funds	-	18,000	1,436	18,000	18,000	18,000
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 159,900</b>	<b>\$ 172,215</b>	<b>\$ 143,062</b>	<b>\$ 187,486</b>	<b>\$ 175,952</b>	<b>\$ 180,364</b>

#### Funding Sources

Tax Revenues	\$ 59,508	\$ 42,753	\$ 42,326	\$ 55,469	\$ 52,056	\$ 53,362
Non-Tax Revenues	103,346	70,098	71,500	93,702	87,938	90,143
Cash Reappropriated	(2,954)	59,364	29,237	38,315	35,958	36,860
<b>Total</b>	<b>\$ 159,900</b>	<b>\$ 172,215</b>	<b>\$ 143,062</b>	<b>\$ 187,486</b>	<b>\$ 175,952</b>	<b>\$ 180,364</b>

### Department Personnel

#### Personnel Summary

No	FT/PT	Title	FTE
1	Full-Time	Elected County Auditor	1.00
1	Full-Time	Accountant	1.00
1	Temporary	Support Staff	
Total Program FTE			2.00

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### 2007 Budget Highlights

#### Personnel

- Reduction in Personnel from 2.5 FTE to 2 FTE, added Temporary Staff.

#### Operations

- No significant changes.

#### Capital

- \$29,000 funded for remodel of accounting space.

### County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Auditor's Office is striving to fulfill those goals.

#### Exceptional Customer Service

- Promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- During the 2007 budget year, the Auditor's Office will begin posting all credit card activities and audit reports on the external website to better enable public access and review.

#### Be Model for Excellence in Government

- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
- Effect change when needed and support exiting good practices with technical assistance, advocacy special studies and audits.
- Find ways to reduce duplication of work and eliminate excess in county government.

#### Improve Communications

- Facilitate meetings between Elected Officials, Departments and Agencies to resolve issues.
- Train Elected Officials, Department Heads and staff on existing policies, new policies and any changes to policies.

#### To be the Employer of Choice

- Promote training and education of Auditor staff.
- Assist in training other county staff when and where necessary.

## County Auditor

## WORKLOAD INDICATORS/PERFORMANCE MEASURERS

## Workload Indicators

Indicator	Actual FY 2004	Actual FY 2005	Estimate FY 2006	Projected FY 2007
1 . Number of Claims Processed				
2 . Internal Audits Conducted				
3 . Special projects assigned				

## Performance Measures

Measure	Actual FY 2004	Actual FY 2005	Estimate FY 2006	Projected FY 2007
1 . Audit all accounts on a quarterly basis	100%	100%	100%	100%
2 . Unqualified audit - Countywide	100%	100%	100%	100%

## Commentary